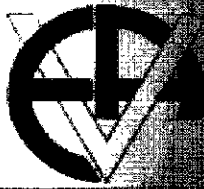


FILE



Energy Ventures Analysis, Inc.

Providing the energy industry with expert advice for the past 25 years.

MAIN OFFICE: 1901 N. MOORE STREET, SUITE 1200 ARLINGTON, VA 22209-1706

TEL: (703) 276-8900

BRANCH OFFICE: 1800 BEECHWOOD BLVD, SUITE 300, PITTSBURGH, PA 15217-1703

TEL: (412) 421-2390

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May 19, 2010

Ms. Tamara Turkenton
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

RE: CASE NUMBERS 09-0872-EL-FAC and 09-0873-EL-FAC

Dear Ms. Turkenton:

Energy Ventures Analysis, Inc. and Larkin & Associates recently completed the Report of the Management/Performance and Financial Audits of the FAC of The Columbus Southern Power Company and The Ohio Power Company. Complete and redacted copies of the report were filed with the Commission on May 14, 2010. Inadvertently, only the Case Number for The Columbus Southern Power Company was included on the cover pages. Attached please find two corrected title pages. Sorry for the inconvenience.

Sincerely,

Emily S. Medine

Emily S. Medine

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business
Technician _____ Date Processed MAY 19 2010

**CORRECTED
CONFIDENTIAL**

**REPORT OF THE MANAGEMENT/PERFORMANCE
AND FINANCIAL AUDITS OF THE FAC OF
THE COLUMBUS SOUTHERN POWER COMPANY
(Case No. 09-0872-EL-FAC)
AND THE OHIO POWER COMPANY
(Case No. 09-0873-EL-FAC)**

May 14, 2010

Prepared for:
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793

Prepared by:
Energy Ventures Analysis, Inc.
1901 N. Moore Street, Suite 1200
Arlington, VA 22209-1706
(703) 276-8900

Larkin & Associates PLLC
15728 Farmington Road
Livonia, MI 48154
(734) 522-3420

CORRECTED

**REPORT OF THE MANAGEMENT/PERFORMANCE
AND FINANCIAL AUDITS OF THE FAC OF
THE COLUMBUS SOUTHERN POWER COMPANY
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